

AMENDMENTS TO THE SPECIFICATION

Kindly replace the Title of the Invention with the following amended Title of the Invention:

Method of Fabricating SOI Substrate Having an Etch Stop Layer, ~~and Fabrication Method Thereof, SOI Integrated Circuit Fabricated Thereon,~~ and Method of Fabricating SOI Integrated Circuit Using the Same

Kindly replace the first paragraph of the specification with the following amended paragraph:

This application is a DIVISION of application Serial No. 09/989,112, filed November 21, 2001, now U.S. Patent No. 6,670,677.

Kindly replace the Abstract of the Disclosure with the new Abstract of the Disclosure, which is attached at page 15 of this paper.